

560-12-2-.28 Dentists, Dental Laboratories, and Dental Supply Houses.

(1) The tax does not apply to charges for professional services rendered by dentists. A dentist is the consumer of all tangible personal property which he purchases for use in the practice of his profession and is required to pay tax at the time of purchase.

(2) Dental laboratories making sales of dentures and other tangible personal property to dentists and all other consumers are required to collect and remit the tax on all charges for such personal property without deduction for labor, cost of materials or other expenses. Dental laboratories making repairs to dentures and any other tangible personal property shall pay the tax on the tangible personal property used to make such repairs and shall pay the tax on purchases of machinery, equipment and supplies purchased for use.

(3) However, industrial materials which become a component part of the finished product for sale, or are coated upon or impregnated into the product at any stage of its processing, manufacture or conversion, may be purchased under a Certificate of Exemption (Form ST-5).

(4) Dental supply houses are primarily engaged in the business of selling fixtures, equipment, instruments, materials, and supplies to both dentists and dental laboratories. They are required to collect and remit the tax on retail sales of tangible personal property to dentists, dental laboratories, and other users. Sales for resale to dental laboratories, supported by a valid Certificate of Exemption, are not taxable.

Authority Ga. Code Ann. Secs. 92-3438a, 92-8405, 92-8406, 92-8409, 92-8427. **History.** Original Rule entitled "Dentists, Dental Laboratories, and Dental Supply Houses" adopted. F. and eff. June 30, 1965.